सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
	साधिकार प्रकाशित	***Published by Authority***
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भाग 4 (ग)

उप-खण्ड (I)

राज्य सरकार तथा अन्य राज्य-प्राधिकारियों द्वारा जारी किये गये (सामान्य आदेशों, उप-विधियों आदि को सम्मिलित करते हुए) सामान्य कानूनी नियम।

PUBLIC WORKS DEPARTMENT

NOTIFICATION

Jaipur, August 24, 2020

G.S.R.205 .- In exercise of the powers conferred by section 102 of the Rajasthan State Highways Act, 2014 (Act No. 22 of 2015), the State Government hereby makes the following rules, namely:-

CHAPTER-I
PRELIMINARY

1. Short title and commencement.- (1) These rules may be called the Rajasthan State Highways Authority (Budget, Accounts, Audit and Investment of Funds) Rules, 2020.
(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Rajasthan State Highways Act, 2014 (Act No. 22 of 2015);
(b) "Annual Report" means the Annual Report referred to in section 72;
(c) "Annual Statement of Accounts" means annual sketch of accounts referred to in section 73 of the Act;
(d) "Audit Officer" means the Comptroller and Auditor General, Rajasthan or person appointed by him in connection with the audit of accounts of the Authority;
(e) "financial year" means the financial year of the State Government starting from first day of April each year and ending on thirty-first day of March of the following year;
(f) "form" means the form appended to these rules;
(g) "Funds" means the Rajasthan State Highways Authority fund; and
(h) "section" means the section of the Act.

(2) The words and expressions used, but not defined in these rules shall have the same meaning respectively assigned to them in the Act.

CHAPTER-II
BUDGET, ACCOUNTS AND AUDIT

3. Preparation and submission of budget.- (1) The budget estimates of the Authority for every financial year shall be prepared by the Chairperson or such employee of the Authority as may be authorized by the Chairperson in this behalf, in Forms I to V.
(2) A copy of the budget estimates so prepared shall be sent to each member at least fourteen days before the meeting of the Authority at which such estimates are to be considered.
(3) The Authority shall consider and sanction the budget estimates with such changes as it thinks fit at the meeting fixed for the purpose or at any other meeting to which the consideration of the budget estimates is adjourned.

(4) The budget estimates sanctioned by the Authority shall be forwarded to the State Government by the fifteenth day of October of the financial year preceding the financial year to which the consideration of the budget estimates relate:

Provided that the State Government may at the request of the Authority fix such later date, but not beyond the 31st day of December, as the Government think fit.

4. Supplementary budget.-The Authority shall, where necessary, also forward to the State Government the supplementary budget in respect of the financial year to which it relates, in forms - I to V before such date as may be specified by the State Government.

5. Accounts of the Authority.-The accounts of the Authority including,-

(a) all sums of money received and expended by the Authority;

(b) all sales and purchases of goods or services by the Authority;

(c) the assets and liabilities of the Authority, shall be maintained in such forms as may be specified by the State Government in the Finance Department, from time to time.

6. Preparation and submission of annual report and annual accounts.- (1) The Chairperson or such employee of the Authority, as may be authorized by the Chairperson in this behalf, shall prepare, as soon as may be after the commencement of such financial year,-

(a) the annual report; and

(b) the annual statement of accounts which shall include the profit and loss accounts and balance sheet and such other subsidiary accounts as the State Government in the Finance Department may direct.

(2) The annual report shall include an account of the activities of the Authority during the previous financial year on the following matters, namely:-

(i) a statement of corporate and operational goals and objectives of the Authority;

(ii) annual targets and physical and financial terms set for various activities in the background of clause (i) above together with a brief review of the actual performance with reference to those targets;

(iii) an administrative report on the activities of the Authority during the previous financial year and an account of the activities which are likely to be taken up during the next financial year;

(iv) a summary of the actual financial results during the previous financial year and year of report, as indicated by way of statement of,-

(a) income and expenditure, (b) sources and applications of funds, and (c) cash flow;

(v) important changes in policy and specific measures either taken or proposed to be taken, which have influenced or are likely to influence the profitability or functioning of the Authority;

(vi) new projects or expansion schemes contemplated together with their advantages, financial implications and programme for execution;

(vii) important changes in the organizational set up of the Authority;

(viii) report on employer-employee relations and welfare activities of the Authority; and

(ix) report on such other miscellaneous subjects as deemed fit by the Authority or the State Government for reporting to the later.

(3) The annual report shall be placed for adoption in the meeting of the Authority and shall be signed by the Chairperson or in his absence by two members authorized for this purpose by the Chairperson and authenticated by affixing the common seal of the Authority and required copies thereof shall be submitted to the State Government by the thirty-first day of December of following year.

(4) The annual accounts of the Authority, after approval of the Authority, shall be signed on behalf of the Authority by its Chairperson or in his absence by two members authorized for this purpose by the Authority and authenticated by affixing the common seal of the Authority shall be forwarded for audit to the Comptroller and Accountant General, Rajasthan not later than the 30th September of each year or by such date as extended by the State Government.
(5) Comptroller and Auditor General, Rajasthan shall audit and report on the annual accounts of the Authority and certify whether in his opinion the balance sheet and profit and loss account contain all particulars and are properly drawn up as to exhibit a true and fair state of affairs of the Authority and in case he has called for any information from the Authority or any of its officers, whether it has been given and whether it is satisfactory.
(6) The Authority shall be bound to give information and explanation in its annual report containing *inter-alia* duly audited accounts or in an addendum thereto on every reservation, qualification or adverse remarks contained in the Auditor reports duly signed by its Chairperson or in his absence by two members so authorized by the Authority and authenticated by affixing common seal of the Authority.
(7) The annual accounts and auditor's report thereon along with the annual report shall be submitted to the State Government by thirty-first day of December of the following year to which the accounts relate or by such date as extended by the State Government.

7. Cost of Audit.- The Authority shall arrange to pay to the Comptroller and Auditor General, Rajasthan the expenditure incurred by him in connection with the annual audit of its accounts, within three months from the date on which any demand is made by him.

CHAPTER-III
INVESTMENT OF FUNDS AND RESERVE FUND

8. Manner of Investment of Fund.- All money standing at the credit of the Fund which cannot immediately be applied for the purposes specified in sub-section (2) of section 68 shall be deposited in the State Bank of India or any Scheduled bank specified in the First Schedule to the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (Central Act No. 5 of 1970) or the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (Central Act No. 40 of 1980) or shall be invested in such other manner, as the State Government may direct, from time to time.

9. Reserve Fund.- (1) In respect of every loan raised by the Authority not being a loan repayable before the expiration of one year from the date of the loan, the Authority shall set apart a sum half yearly, out of its income in a reserve fund, sufficient to liquidate the loan within a period which shall not in any case exceed thirty years :

provided that a reserve fund need not in the absence of any stipulation to that effect, be established in the case of loans taken by the Authority from the Central Government or any State Government.
(2) The sums set apart by the Authority under sub-rule (1) shall be invested in securities of the State Government or in such other securities as the State Government may approve in this behalf, and shall be held in trust for the purposes of the Act by the Authority.
(3) The Authority may apply the whole or any part of the sums accumulated in any reserve fund in or towards the discharge of the loan liabilities for the repayment of which the fund has been established :

Provided that the Authority pays into the fund each year, and accumulated until the whole of the money borrowed is discharged, a sum equivalent to the interest which would have been produced by the reserve fund or the part of the reserve fund so applied.
(4) A reserve fund established for the liquidation of any loan shall be subject to annual examination by such person as may be appointed by the State Government in this behalf and

the person so appointed shall ascertain whether the cash and the current market value of the securities at the credit of the fund are actually equal to the amount which would have accumulated had investments been regularly made and rate of interest as originally estimated obtained thereon.

(5) The Authority shall pay forthwith into the reserve fund any amount which the person appointed under sub-rule (4) to conduct the annual examination of the fund may certify to be deficient unless the State Government specifically sanctions a gradual readjustment.

(6) If the cash and current market value of the securities at the credit of a reserve fund are in excess of the amount which should be at its credit, the person appointed under sub-rule (4) shall certify the amount of this excess and the Authority may, with the previous sanction of the State Government reduce or discontinue the half-yearly contributions to the reserve fund.

FORM- I

RAJASTHAN STATE HIGHWAYS AUTHORITY

Budget Estimates for the year……..

Combined abstract of Budget Estimates for the year…….

(In lacs of rupees)

RECEIPTS

Head of accounts	Actual for the year …….	Budget estimates for the year …….	Revised estimates for the year …….	Budget estimates for the year …….
1	2	3	4	5

PAYMENTS

Head of accounts	Actual for the year …….	Budget estimates for the year …….	Revised estimates for the year …….	Budget estimates for the year …….
6	7	8	9	10

FORM- II (i)

RAJASTHAN STATE HIGHWAYS AUTHORITY

Budget Estimates for the year……..

Part I- Abstract of each individual account

(In lacs of rupees)

RECEIPTS

Head of accounts	Actual for the year …….	Budget estimates for the year …….	Revised estimates for the year …….	Budget estimates For the year …….
1	2	3	4	5

PAYMENTS

Head of accounts	Actual for the year …….	Budget estimates for the year …….	Revised estimates for the year …….	Budget estimates for the year …….
6	7	8	9	10

FORM- II (ii)

RAJASTHAN STATE HIGHWAYS AUTHORITY

Budget Estimates for the year……..

Part II- Detailed Budget estimates of each individual account

(In lacs of rupees)

RECEIPTS

Head of account	Actual for the year …… …	Budget estimates for the year …..	Revised estimates for the year …….	Variation Between Col.(3)& (4)	Budget estimates for the year ……	Variation Between Col.(4)& (6)	Explan -ation
1	2	3	4	5	6	7	8

PAYMENTS

Head of account	Actual for the year …….	Budget estimates for the year ……	Revised estimates for the year ……...	Variation Between Col.(3)& (4)	Budget estimates for the year …….	Variation Between Col.(4)& (6)	Explan -ation
1	2	3	4	5	6	7	8

FORM- III

RAJASTHAN STATE HIGHWAYS AUTHORITY

Budget Estimates for the year……..

Schedule containing new items of expenditure other than Works and Schemes

(In lacs of rupees)

S.No.	Head of account	Particulars of the Items	Amount proposed Total distribution over the year …….	Ground for expenditure or reference to sanction No.& date	Remarks
1	2	3	4	5	6

Note: (1) For additional establishment, the categories of posts, scales of pay and the date from which the posts are required should be specified.

(2) If any permanent post is proposed to be reduced or kept in abeyance or any temporary post is proposed to be discontinued, the details thereof should be furnished in a separate statement.

FORM- IV

RAJASTHAN STATE HIGHWAYS AUTHORITY

Budget Estimates for the year……..

Schedule of Works and Schemes in progress

(In lacs of rupees)

Name of	Estimated	Year of	Targeted	Expenditure	Budget

the work/ scheme	Cost	Start	Year of completion	upto the end of last financial year	Estimates for the current year
1	2	3	4	5	6

Expenditure incurred during the current year	Anticipated expenditure during the remaining part of the current year	Revised estimates for the current year Total of cols. 7 and 8	Budget Estimates for the next year	Remarks
7	8	9	10	11

FORM- V

RAJASTHAN STATE HIGHWAYS AUTHORITY

Budget Estimates for the year……..

Schedule of approved New Works and Schemes

(In lacs of rupees)

Name of the work/ scheme	Estimated cost total distribution over in year	Targeted year of completion	Reference No. of administrative approval/ technical sanction	Proposed Budget estimates for the year ……	Remarks
1	2	3	4	5	6

Note: While including new works/schemes in the budget estimates, the following points shall be examined:-

(1) Whether the plans and the estimates have been prepared and approved.

(2) Whether site or land is available and possession has been taken; and

(3) Whether all the prescribed formalities will be over by the end of the current financial year.

Place : Jaipur

Date : 24.08.2020

[**F.14(26)/PW/2014**]

By order of the Governor,

Brijendra Singh Parmar ,

Joint Secretary to the Government.

Government Central Press, Jaipur.